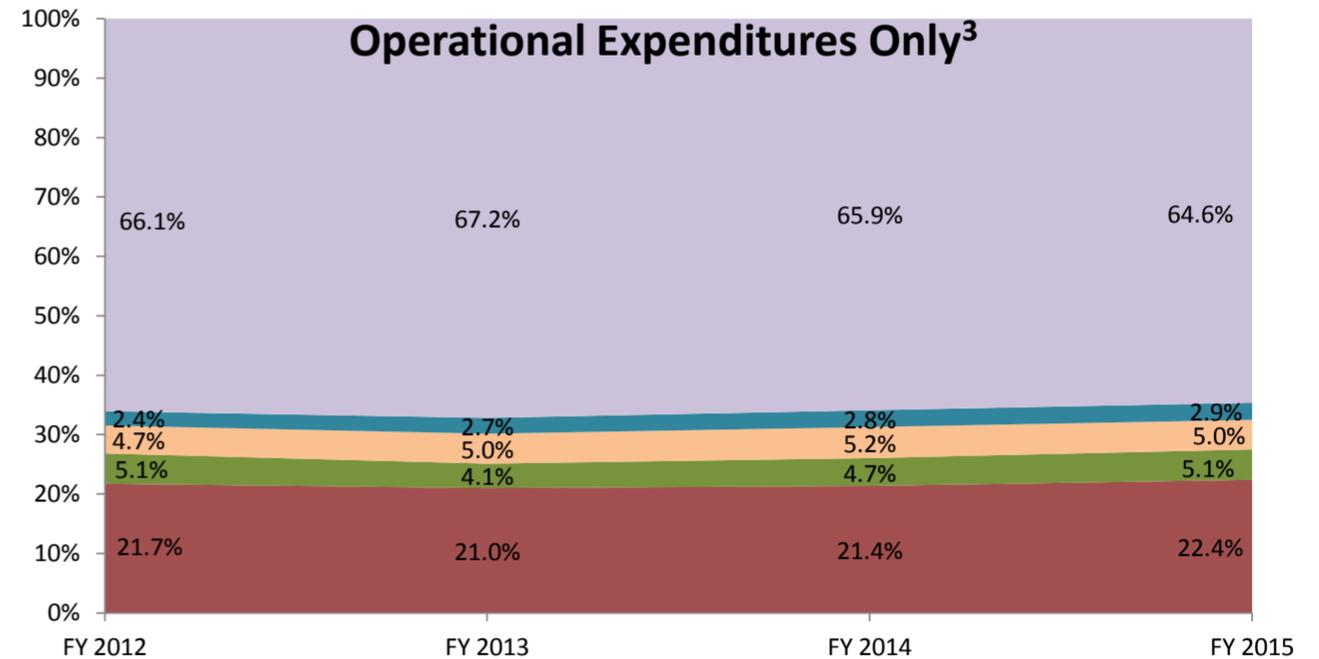
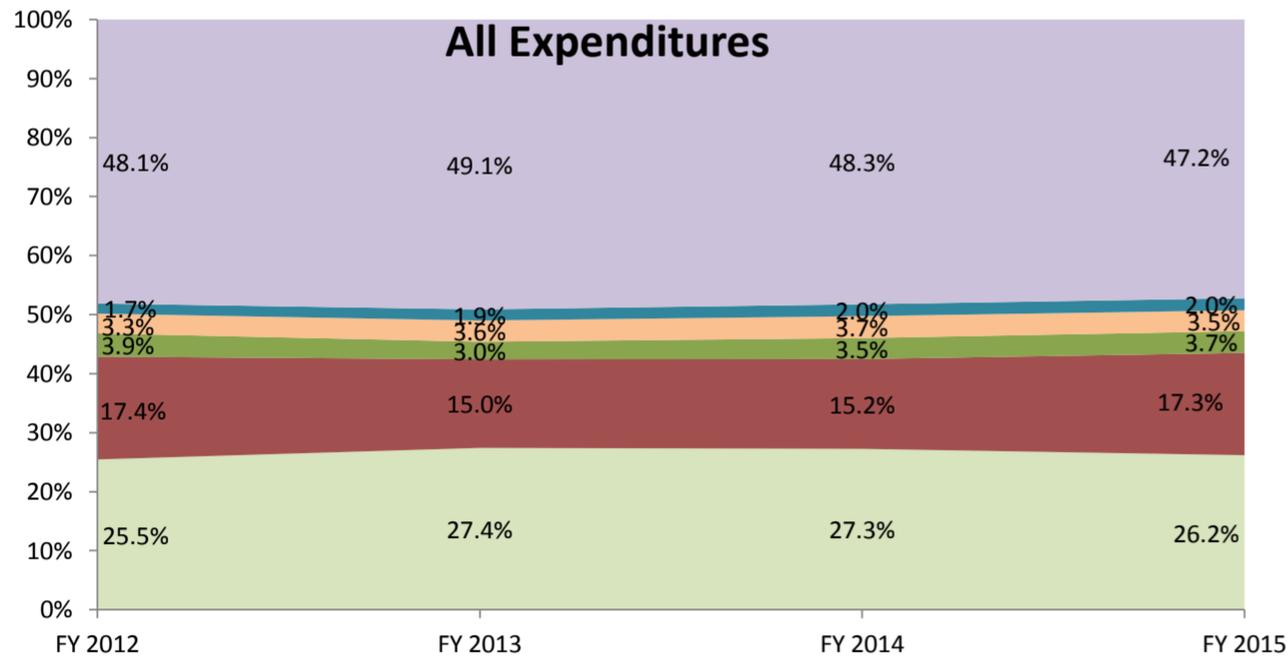


School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Boone Township (6460)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,210,609	31.4%	\$5,455,753	46.3%	\$6,117,407	48.1%	\$5,930,632	49.1%	\$5,640,712	48.3%	\$5,722,958	47.2%
Student Instructional Support	\$637,906	3.8%	\$606,384	5.1%	\$643,314	5.1%	\$661,506	5.5%	\$668,863	5.7%	\$674,774	5.6%
Total	\$5,848,515	35.2%	\$6,062,137	51.5%	\$6,760,721	53.2%	\$6,592,138	54.6%	\$6,309,575	54.0%	\$6,397,732	52.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,336,426	14.1%	\$2,256,015	19.2%	\$2,716,281	21.4%	\$2,172,299	18.0%	\$2,193,428	18.8%	\$2,548,144	21.0%
Non Operational	\$8,432,036	50.7%	\$3,462,085	29.4%	\$3,237,752	25.5%	\$3,311,277	27.4%	\$3,186,854	27.3%	\$3,173,724	26.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$10,768,462	64.8%	\$5,718,100	48.5%	\$5,954,033	46.8%	\$5,483,576	45.4%	\$5,380,283	46.0%	\$5,721,868	47.2%

Grand Total	\$16,616,977	\$11,780,237	\$12,714,754	\$12,075,714	\$11,689,858	\$12,119,600
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■ Non Operational
■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support

■ Student Academic Achievement

■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Boone Township (6460)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$76,675	\$243,676	\$264,374	NA	244.8%	8.5%
11100	Regular Programs	Elementary	\$1,650,450	\$1,848,773	\$1,815,367	\$1,878,821	13.8%	1.6%	3.5%
11200	Regular Programs	Middle/Junior High	\$106,400	\$762,440	\$812,928	\$854,403	703.0%	12.1%	5.1%
11300	Regular Programs	High School	\$1,304,636	\$1,554,094	\$1,589,971	\$1,472,176	12.8%	-5.3%	-7.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$18,337	\$16,559	\$42,623	NA	132.4%	157.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$55,623	\$80,749	\$14,726	\$7,581	-86.4%	-90.6%	-48.5%
11470	Regular Programs	Vocational Education - Business Education	\$56,583	\$74,483	\$17,229	\$6,944	-87.7%	-90.7%	-59.7%
12810	Special Programs	Special Education Preschool	\$24,497	\$38,838	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$37,265	\$39,211	\$54,626	\$32,618	-12.5%	-16.8%	-40.3%
14300	Summer School Programs	High School	\$0	\$833	\$0	\$920	NA	10.5%	NA
16100	Remediation	Remediation Testing	\$131	\$23,137	\$2,645	\$4,975	3703.5%	-78.5%	88.1%
16200	Remediation	Preventive Remediation	\$38,800	\$634	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$92,185	\$97,609	\$77,385	\$128,067	38.9%	31.2%	65.5%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$259,425	\$274,910	\$444,716	\$508,499	96.0%	85.0%	14.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$29,063	\$15,463	\$5,575	\$11,262	-61.3%	-27.2%	102.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$12,450	\$125	\$0	\$2,794	-77.6%	2134.8%	NA
22220	Instruction	Library/Media Services - School Library	\$112,038	\$143,573	\$100,596	\$85,290	-23.9%	-40.6%	-15.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$47,653	\$98,992	\$146,414	\$138,220	190.1%	39.6%	-5.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$97,533	\$115,358	\$127,526	NA	30.8%	10.5%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$1,514	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$195,360	\$209,347	\$181,426	\$155,866	-20.2%	-25.5%	-14.1%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$209,482	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,232,041	\$5,455,753	\$5,640,712	\$5,722,958	35.2%	4.9%	1.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$103,783	\$161,273	\$167,853	\$179,206	72.7%	11.1%	6.8%
21290	Students	Guidance Services - Other Guidance Services	\$8,183	\$7,774	\$8,939	\$8,968	9.6%	15.4%	0.3%
21340	Students	Health Services - Nurse Services	\$31,939	\$50,064	\$57,819	\$59,112	85.1%	18.1%	2.2%
24100	School Administration	Office of The Principal	\$348,789	\$387,274	\$434,253	\$427,488	22.6%	10.4%	-1.6%
Student Instructional Support Total			\$492,694	\$606,384	\$668,863	\$674,774	37.0%	11.3%	0.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,250	\$11,411	\$14,694	\$27,020	163.6%	136.8%	83.9%
23150	General Administration	Board of Education - Legal Services	\$26,324	\$35,751	\$24,017	\$16,992	-35.4%	-52.5%	-29.2%
23160	General Administration	Board of Education - Promotion Expenses	\$3,331	\$3,460	\$6,322	\$3,962	18.9%	14.5%	-37.3%
23190	General Administration	Board of Education - Other Governing Body Services	\$7,706	\$9,291	\$7,275	\$5,820	-24.5%	-37.4%	-20.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$150,612	\$207,040	\$214,354	\$267,709	77.7%	29.3%	24.9%
23220	General Administration	Executive Administration - Community Relations	\$12,401	\$12,425	\$4,584	\$3,288	-73.5%	-73.5%	-28.3%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$16,179	\$17,187	NA	NA	6.2%
25120	Central Services	Fiscal Services - Service Area Direction	\$54,816	\$78,797	\$69,556	\$74,304	35.6%	-5.7%	6.8%
25130	Central Services	Fiscal Services - Budgeting	\$10,998	\$19,317	\$12,803	\$20,255	84.2%	4.9%	58.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$5,617	\$300	\$350	NA	-93.8%	16.7%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$3,545	\$400	\$300	\$300	-91.5%	-25.0%	0.0%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$1,263	\$2,495	\$0	\$0	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$794	\$1,163	\$1,493	\$1,577	98.7%	35.6%	5.6%
25750	Central Services	Personnel Services - Health Services	\$0	\$6,513	\$2,500	\$2,524	NA	-61.2%	1.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$14,344	\$18,000	\$0	NA	NA	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$21,450	\$6,000	NA	NA	-72.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$222	\$0	\$240	\$240	8.1%	NA	0.0%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$43,864	\$66,708	\$130,060	\$101,654	131.7%	52.4%	-21.8%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$815,056	\$903,152	\$800,026	\$885,163	8.6%	-2.0%	10.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Boone Township (6460)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$2,113	\$9,481	\$0	\$0	NA	NA	NA
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$70,974	\$7,618	\$10,357	\$32,915	-53.6%	332.1%	217.8%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$820	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$214	\$0	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv. Security Services	\$40	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$63,706	\$52,010	\$30,758	\$26,162	-58.9%	-49.7%	-14.9%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$356	\$133	\$1,001	NA	181.7%	652.9%
27010 Student Transportation Service Area Direction	\$27,645	\$30,721	\$32,757	\$37,119	34.3%	20.8%	13.3%
27100 Student Transportation Vehicle Operation	\$164,798	\$258,434	\$220,424	\$257,738	56.4%	-0.3%	16.9%
27200 Student Transportation Monitoring Services	\$0	\$4,949	\$2,950	\$3,200	NA	-35.3%	8.5%
27300 Student Transportation Vehicle Servicing and Maintenance	\$71,887	\$124,635	\$181,411	\$147,441	105.1%	18.3%	-18.7%
27400 Student Transportation Purchase of School Buses	\$168,625	\$0	\$0	\$170,333	1.0%	NA	NA
27500 Student Transportation Insurance on Buses	\$8,797	\$13,100	\$6,889	\$12,022	36.7%	-8.2%	74.5%
27700 Student Transportation Contracted Transportation Services	\$84,917	\$0	\$0	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$1,690	\$750	\$888	\$0	NA	NA	NA
27910 Student Transportation Bus Driver Training	\$1,414	\$2,716	\$1,475	\$1,693	19.7%	-37.7%	14.8%
31100 Food Services Operations Service Area Direction	\$116,503	\$39,819	\$80,204	\$87,220	-25.1%	119.0%	8.7%
31200 Food Services Operations Food Preparation and Dispensing	\$0	\$129,434	\$127,416	\$134,905	NA	4.2%	5.9%
31400 Food Services Operations Food Purchases	\$167,368	\$201,174	\$153,345	\$200,909	20.0%	-0.1%	31.0%
31900 Food Services Operations Other Food Services	\$0	\$2,934	\$270	\$1,140	NA	-61.1%	322.1%
Overhead and Operational Total	\$2,092,691	\$2,256,015	\$2,193,428	\$2,548,144	21.8%	12.9%	16.2%
Non Operational							
33400 Category not Specified Athletic Coaches	\$103,657	\$114,443	\$127,030	\$107,522	3.7%	-6.0%	-15.4%
33500 Category not Specified Welfare Activities Services	\$418	\$85	\$0	\$0	NA	NA	NA
33990 Other Community Services Other	\$6,893	\$0	\$0	\$0	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$4,629,017	\$58,633	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$147,648	\$49,845	\$1,623	\$325	-99.8%	-99.3%	-80.0%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$1,416,918	\$114,719	\$1,680	\$53,010	-96.3%	-53.8%	3055.4%
45400 Building Acq., Const. and Impr. Sports Facilities	\$16,036	\$0	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$282,222	\$257,746	\$244,554	\$230,831	-18.2%	-10.4%	-5.6%
46000 Category not Specified Purchase of Moveable Equipment	\$48,400	\$0	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$19,443	\$91,131	\$11,718	\$111,534	473.7%	22.4%	851.8%
51100 Principal on Debt Bonds	\$0	\$50,000	\$38,173	\$70,000	NA	40.0%	83.4%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$16,312	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$74,900	\$59,186	\$55,163	NA	-26.4%	-6.8%
52200 Interest on Debt Temporary Loans	\$45,153	\$165,167	\$12,982	\$10,738	-76.2%	-93.5%	-17.3%
52600 Interest on Debt Other DLGF Approved Debt	\$105,554	\$0	\$31,827	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$870,638	\$370,000	\$535,500	\$282,000	-67.6%	-23.8%	-47.3%
53150 Lease Rental Buildings-Interest	\$0	\$504,500	\$485,401	\$606,500	NA	20.2%	24.9%
54200 Advancements and Obligations Common School Fund - Principal	\$707,521	\$934,086	\$1,620,866	\$1,646,101	132.7%	76.2%	1.6%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$676,831	\$0	\$0	NA	NA	NA
Non Operational Total	\$8,399,516	\$3,462,085	\$3,186,854	\$3,173,724	-62.2%	-8.3%	-0.4%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$40,844	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$6,046	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$26,351	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,354	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$246,036	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$36,520	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$60,826	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Boone Township (6460)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26492 NA Social Security - Non Operational	\$8,170	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$17,477	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,597	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$5,015	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$579	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$601,554	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$89,270	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$140,647	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$19,994	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$36	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$5	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$6	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$1	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$72,621	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$10,773	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$10,889	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,422	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,400,036	\$0	\$0	\$0	NA	NA	NA